

003 - AUDITOR-CONTROLLER

Operational Summary

Mission:

To promote public oversight, provide accountability, and support financial decision-making for the County.

Strategic Goals:

- To assist in controlling the financial risk faced by the County.
- To promote accountability by developing and enforcing systems of accounting controls.
- To anticipate and satisfy our stakeholders' and clients' needs for financial services and reliable information.
- To increase Countywide organizational effectiveness by making the appropriate investments in our staff and technology.

Key Outcome Indicators:

Performance Measure	2004 Business Plan Results	2005 Business Plan Target	How are we doing?
RECEIVE UNQUALIFIED OPINION AND GFOA CERTIFICATE FOR EXCELLENCE IN FINANCIAL REPORTING FOR THE CAFR. What: Measures the integrity and accuracy of the County's annual financial statements. Why: Provides assurance that the CAFR fairly presents the financial position of the County.	The County received both an unqualified opinion and the GFOA certificate for the fiscal year 2002-2003 CAFR. The County received an unqualified opinion for FY 2003-2004 and also expects to receive the GFOA certificate.	The department plans to continue maintaining the books and records of the County in a manner that will ensure that the County receives an unqualified opinion and the GFOA certificate on its CAFR.	The department leads a countywide team in a successful implementation of significant new pronouncements from GASB in order to stay in compliance with financial reporting requirements and with generally accepted accounting principles.
99% OF ALL PROPERTY TAXES WILL BE ALLOCATED TO TAXING AGENCIES ON TIME. What: Measures ability to meet deadlines for computing property tax bills and allocating tax revenues. Why: Provides timely revenue to County taxing agencies that receive funding from tax revenues.	The department met all property tax deadlines, apportioning over \$4 billion in property taxes, penalties, special taxes/assessments, and interest to over 170 local government funds in 64 separate apportionments.	The department fully expects to meet all property tax deadlines.	Property tax apportionment deadlines continue to be met in spite of frequent tax statute changes and the complexity of the tax allocation process.

At a Glance:

Total FY 2004-2005 Actual Expenditure + Encumbrance:	14,546,199
Total Final FY 2005-2006	16,141,137
Percent of County General Fund:	0.61%
Total Employees:	411.00

Key Outcome Indicators: (Continued)

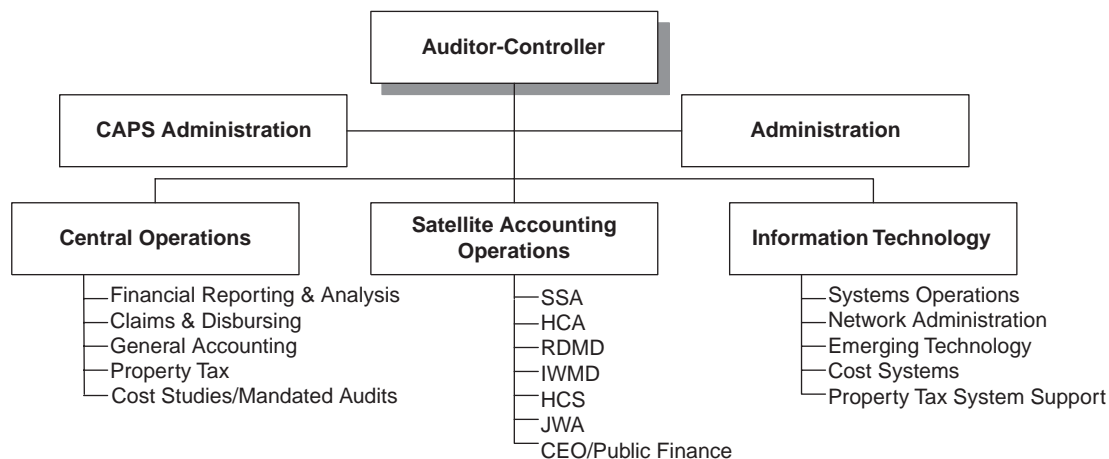
Performance Measure	2004 Business Plan	2005 Business Plan	How are we doing?
	Results	Target	
99% OF STATE AND FEDERAL FUNDS WILL BE CLAIMED IN TIME TO SATISFY CASH FLOW REQUIREMENTS. What: Measures compliance with deadlines that assure timely receipt of funds and avoidance of penalties. Why: The amount of revenue associated with these claims is over \$1 billion.	The department achieved over 99% compliance for fiscal year 2003-2004. The department expects to have 99% compliance for fiscal 2004-2005.	The department will remain committed to timely submission of the over 1,350 required claims and reports, in order to maximize revenue, avoid penalties, and maintain funding for the many County programs which rely on State and Federal participation.	State and Federal funds continue to be claimed in a timely manner.
ACHIEVE CAPS USER SATISFACTION WITH FINANCIAL AND PAYROLL SYSTEMS TO 90% OR HIGHER. What: Measure client satisfaction with support provided by AC Information Technology Staff. Why: To meet and exceed expectations of CAPS users.	Survey was distributed to CAPS users throughout the County, measuring satisfaction in key functional areas (Payroll, Job Cost, Claims Processing, etc.). Satisfaction was at 98% for staff support and 97% for Quality of Information Provided.	Continue conducting an annual survey to stay on track and address clients' needs.	This was the second year that this survey for IT support was conducted. The results continue to be outstanding. The feedback provided through comments will allow us to focus on areas requiring further improvement.
REDUCE HARD COPY/FICHE PRINTING/DISTRIBUTION COST BY 20%. What: Measures reduction of report preparation and access costs due to new imaging technology. Why: Ready access to report information coupled with ability to extract report information for other uses	Countywide rollout of WebERMI has been completed. User training substantially completed. Expand usage of data mining. Estimated savings at \$95,000 for FY 2003-2004.	Continue to eliminate hardcopy print and distribution. Add other documents to imaging as necessary.	Over the past two years we have turned off printing of over 90% of hardcopy reports and microfiche. With a few exceptions, the remaining print jobs are for laser printed forms, turn around documents, and reports requiring a printed hard copy.

FY 2004-05 Key Project Accomplishments:

- As chair of the State Auditor-Controller Association's legislative committee, assisted in preventing costly and needless legislation detrimental to the County.
- Promoted the accounting profession at the national and state level by active participation in the Western Intergovernmental Audit Forum and the National Intergovernmental Audit Forum.
- Implemented the latest sub-releases of AMS Financial and Human Resources Software product.
- Completed the County's CAFR and component unit financial statements by scheduled deadlines with unqualified opinions for all statements for fiscal year 2003-2004. Anticipate receiving the GFOA Certificate of Achievement for excellence in financial reporting for the CAFR for fiscal year 2003-2004.
- Published Popular Annual Financial Report (PAFR) and anticipate receiving GFOA Certificate for fiscal year 2003-2004.
- Met daily, weekly, monthly or other deadlines for basic services such as payroll, property tax distributions, vendor payments, revenue collection and reporting, appropriation/budget control, reports to the Board, and submission of State and Federal Reports.
- Successfully allocated over \$4 billion in property taxes.
- Implemented web page that incorporates tax information and links for all departments involved in the property tax process.

- Continued employee recognition program that allows managers, supervisors and employees to acknowledge outstanding achievement. Continued publication of quarterly newsletter to enhance communication throughout the office.
- Completed biennial client surveys of services performed by the Auditor-Controller Satellite Accounting Operations teams and a client satisfaction survey of vendors which both received high satisfaction ratings. Continue to implement appropriate changes requested as a result of prior client surveys.
- Assisted in design, build and testing of the "ProFit" billing module of HCA's new management information system.
- Worked with CEO and HCA on implementation of Health Insurance Portability and Accountability Act (HIPAA) requirements, including the Notification of Privacy Practices and the Transaction Code Set phases.
- Played a key role in the successful implementation of the IWMD Accounts/Receivable fee booth collection system.
- Turned off 90% of hardcopy reports distributed to departments/agencies.
- Added deposit orders to ERMI Financial Images.
- Successful pilot implementation of Training Partner (TP) 2003 software for database management of training classes completed by employees.

Organizational Summary



Central Operations - This division provides the core accounting activities required of the Auditor-Controller which benefit the County as a whole, including: apportionment of property taxes for all County tax-receiving agencies; providing payroll and claims processing for the benefit of all County departments; accounts receivable and collections functions for many County departments; Cost Studies and Mandated Audits Section, which prepares the County's annual Countywide Cost Allocation Plan (CWCAP) that is utilized for cost reimbursement claiming purposes by most County departments; and preparation of the County's

annual financial statements. With the exception of Collections/Accounts Receivable, which is cost-applied to client departments, the core services provided by the Accounting Operations and Reporting division are financed by general-purpose revenues of the General Fund.

Satellite Accounting Operations - This division supports seven other agencies/departments by providing outstationed specialized accounting/financial services. The outstationed agency/department accounting support sections are entirely funded by host agencies that have outside revenue sources.

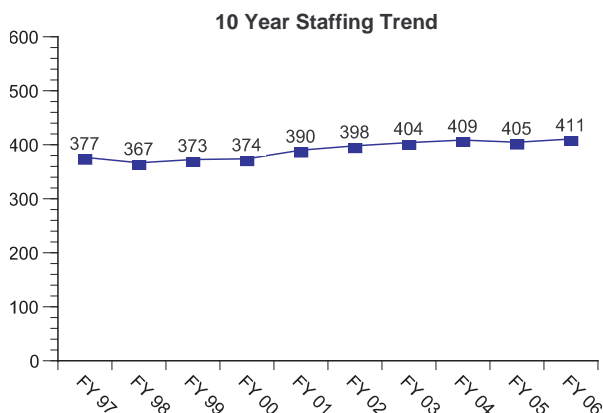
CAPS Administration - CAPS Administration provides administrative support for the County Accounting and Personnel System (CAPS). This function is assigned to the Auditor-Controller but represents the interests of all owner organizations: CEO/CFO, CEO/Human Resources, and the Auditor-Controller.

Executive Management - This section includes the executive management team that provides leadership and direction for the department. It consists of the Auditor-Controller, Chief Assistant Auditor-Controller, their secretaries, and the Communications/Staff Development Coordinator.

Information Technology - The Information Technology division is responsible for the implementation, maintenance and upgrade of the County's central accounting and financial systems, as well as the development of other accounting-related systems.

Administration - This division includes human resources, purchasing, budget management, and administrative support and staff services. This division provides central administrative and staff support to the rest of the department.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- FY 96/97 - Added 4 positions to work on CAPS upgrade (partial restoration of 9 positions eliminated from Systems in 95/96). Added 5 positions to outstationed Agency Accounting with no NCC effect.
- FY 97/98 - Restructure resulted in a net decrease of 10 positions.
- FY 98/99 - Added 6 positions to Agency Accounting with no NCC effect.

- FY 99/00 - Added 1 position in the central office as additional clerical support for purchasing and HR function.
- FY 00/01 - Added 26 positions that were transferred in from HCA with no NCC effect. Added 1 Limited Term position for GASB 34 implementation. Eliminated 10 positions that were transferred to CEO/HR with no NCC effect. Eliminated 1 position from central office.
- FY 00/01 Mid year adjustments - In November 2000, added 2 Limited Term positions for GASB 34 implementation, 1 HR manager, 1 Systems Analyst for ATS, 1 limited term for DA/Family Support study, deleted 2 positions in SSA Accounting Services. In February 2001, added 3 positions due to Systems reorganization. In May 2001, deleted the limited term DA/FS position, added 1 position in PF&RD Accounting for Dana Point leases.
- FY 01/02 - Added 1 position in General Ledger, 1 limited term position in Information Technology for the CAPS upgrade.
- FY 01/02 Mid year adjustments - Added 1 position in CSA Accounting for the Area Agency on Aging, 2 positions in PF&RD Accounting for Dana Point leases, 1 position to HCA Accounting for Medi-Cal Administrative Activity/Targeted Case Management, and 1 position transferred to SSA Accounting from SSA for a collection officer. Base budget of 403 positions.
- FY 02/03 - Added 1 Sr. Systems Programmer/Analyst in the Information Technology division.
- FY 02/03 Mid Year Adjustment - Added 1 limited term Sr. Accountant/Auditor II added to Information Technology to support CAPS fit analysis and CAPS Upgrade. Base budget of 405 positions.
- FY 03/04 - Added 1 Sr. Accountant/Auditor I and 1 Accounting Assistant II to Planning and Development Services Department Accounting and added 2 Accounting Assistant II positions to HCA Accounting (converting 2 extra help positions to regular status). Base budget of 409 positions.
- FY 03/04 Mid Year Adjustment - Added 3 Senior Accounting Assistants, transferred from RDMD to RDMD Accounting, delete 6 vacant Accounting Assistant II positions from SSA Accounting, delete 3 vacant Accounting Assistant II, 2 vacant Office Assistants and 1 vacant Office Technician from HCA Accounting/CCS. Authorized budgeted positions are 400.

- FY 04/05 - Added 3 Accounting Assistant II positions and 1 Accounting Office Supervisor, transferred from SSA to SSA Accounting. Add 1 Senior Accountant/Auditor II in the Information Technology division, effective January 1, 2005. Base budget is 405 positions.
- FY 04/05 - Deleted 1 vacant, limited term Accounting Assistant II from HCA Accounting. Base budget is 404 positions.
- FY 05/06 - Added 2 Systems Programmer/Analyst positions in Information Technology; added 1 Accounting Technician in JWA Accounting; added 1 Accounting Technician in RDMD Accounting/Santa Ana River; added 1 Accountant/Auditor II in RDMD Accounting/Dana Point; added 1 Accountant/Auditor II and 1 Administrative Manager in RDMD Accounting/Watershed. Base budget is 411 positions.

Budget Summary

Plan for Support of the County's Strategic Priorities:

Although the Auditor-Controller does not have responsibility for a specific priority item, the department budget reflects support of the overall priorities including initiation, implementation and continued support of several technology projects designed to enhance overall efficiency and enable data gathering and processing to be more efficient throughout the County.

Changes Included in the Base Budget:

The budget request continues to reflect the Auditor-Controller's desire to increase the usefulness and accessibility of financial systems. As County departments change and re-engineer their business processes to increase efficiencies and implement new technologies, the Auditor-Controller is consistently working to control risk at the appropriate level. As County departments are now struggling to maintain or reduce their budgets as operating costs continue to increase, the Auditor-Controller will work to ensure that all risk controlled measures are comprehensively enforced, and that the gate-keeping function of the office remains secure.

The Auditor-Controller department budget continues to provide for zero growth. The department manages through analysis of requirements and allocation of resources according to service priorities. In fiscal year 2005-2006 several managers and employees with at least 30 years of County service will retire and will be paid off their remaining sick leave and vacation balances. The Auditor-Controller department anticipates approximately \$600,000 in retiree payoffs. Employer retirement contributions are expected to increase 19%. As a result of changes to County health insurance, employer contribution of health insurance premiums is expected to decrease 15.5% in the Auditor-Controller department.

Approved Budget Augmentations and Related Performance Results:

Unit Amount	Description	Performance Plan	Brass Ser.
ADD 1 ACCOUNTING TECHNICIAN - SANTA ANA RIVER PROJECT/GREEN RIVER GOLF COURSE Amount:\$ 35,019	1 Acctg Tech position for accounting duties for the Santa Ana River Project/Green River Golf Course.	Monitor receipts; reconcile deposit orders & monthly statements, and process expense invoices.	58
ADD 1 ACCOUNTING TECHNICIAN - JOHN WAYNE AIRPORT Amount:\$ 22,278	1 Acctg Tech for increased workload for JWA Accounting, resulting from increased capital projects.	Process & pay all A/E & construction contract payment requests w/in 30 days from receipt of request.	1933
FUNDING FOR PROBATION BIENNIAL AUDIT Amount:\$ 52,500	Funding for mandated biennial audit of the Probation Department.	Perform audit as mandated.	1935
ADD 2 LIMITED-TERM POSITIONS (5-YR) - ATS NEEDS ASSESSMENT/REPLACEMENT PROJECT Amount:\$ 108,756	1 Systems Prog/Analyst II & 1 Systems Prog/Analyst I requested for the Assessment Tax System (ATS).	Assist in developing user requirements for ATS, design of application, and system implementation.	1936

Approved Budget Augmentations and Related Performance Results: (Continued)

Unit Amount	Description	Performance Plan	Brass Ser.
FUNDING FOR RETIREE ANNUAL LEAVE PAYOFFS Amount: \$ 350,516	Department est. \$600K in retiree leave payoffs & will absorb part of it. Request is for \$350,516.	Meet base budget requirements.	1937
ADD 1 ACCOUNTANT/AUDITOR II - WATERSHED & COASTAL RESOURCES Amount: \$ 0	1 Acct/Auditor II for Watershed & Coastal Resources Division to handle increased workload.	Prepare monthly cost summaries & interest allocations & revenues. Allocate Watershed admin. costs.	2482
ADD 1 ADMIN MANAGER I - WATERSHED & COASTAL RESOURCES Amount: \$ 0	1 Admin Mgr I for Watershed & Coastal Resources Division to handle increased workload.	Provide supervision to Accountant and develop cost tracking structures for each Watershed project.	2483
ADD 1 ACCOUNTANT/AUDITOR II - RDMD ACCOUNTING/DANA POINT Amount: \$ 0	1 Accountant/Auditor II RDMD Accounting for Dana Point.	Analyze operating agreements, rent & payment discrepancies; reconcile tenant financial statements.	2992

Final Budget History:

Sources and Uses	FY 2003-2004	FY 2004-2005	FY 2004-2005	FY 2005-2006	Change from FY 2004-2005	
	Actual Exp/Rev	Budget As of 6/30/05	Actual Exp/Rev ⁽¹⁾ As of 6/30/05	Final Budget	Actual Amount	Percent
Total Positions	400	404	404	411	7	1.73
Total Revenues	6,293,342	6,494,909	6,617,942	6,949,005	331,063	5.00
Total Requirements	14,266,750	14,802,306	14,457,152	16,141,137	1,683,986	11.64
Net County Cost	7,973,408	8,307,397	7,839,209	9,192,132	1,352,923	17.25

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2004-05 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Auditor-Controller in the Appendix on page page 465

Highlights of Key Trends:

■ The Auditor-Controller workload increases proportionately with the addition and expansion of County programs and with the general growth in the County budget and number of positions. Workload also increases as a result of requests from client departments for new and enhanced services and for interfaces with our automated systems.

■ Significant information technology development work will continue for the basic financial systems that manage the County. The Assessment Tax System is in the process of being totally rewritten. The County Accounting and Personnel Systems are also being analyzed for redevelopment. Additional resources to support these projects will be required.

Budget Units Under Agency Control:

No.	Agency Name	Central Operations	Satellite Accounting Operations	Caps Administration	Executive Management	Information Technology	Administration	Total
003	Auditor-Controller	6,739,733	3,868,606	0	739,659	3,763,453	1,029,686	16,141,137
14A	Option B Pool Participants Registered Warrants	866,930	0	0	0	0	0	866,930
14C	Class B-27 Registered Warrants	52,197	0	0	0	0	0	52,197

Budget Units Under Agency Control:

No.	Agency Name	Central Operations	Satellite Accounting Operations	Caps Administration	Executive Management	Information Technology	Administration	Total
15Q	Pension Obligation Bond Amortization	22,200,000	0	0	0	0	0	22,200,000
15W	1996 Recovery Certificates of Participation (A)	3,193,528	0	0	0	0	0	3,193,528
15Z	Plan of Adjustment Available Cash	10,258,328	0	0	0	0	0	10,258,328
	Total	43,310,716	3,868,606	0	739,659	3,763,453	1,029,686	52,712,120

003 - Auditor-Controller

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2003-2004	FY 2004-2005	FY 2004-2005	FY 2005-2006	Change from FY 2004-2005	
	Actual Exp/Rev	Budget As of 6/30/05	Actual Exp/Rev ⁽¹⁾ As of 6/30/05	Final Budget	Actual Amount	Percent
Revenue from Use of Money and Property	\$ 13,711	\$ 6,322	\$ 23,717	\$ 0	\$ (23,717)	-100.00%
Intergovernmental Revenues	1,929	0	0	0	0	0.00
Charges For Services	6,233,081	6,478,587	6,547,920	6,949,005	401,085	6.12
Miscellaneous Revenues	43,712	10,000	46,306	0	(46,306)	-100.00
Other Financing Sources	910	0	0	0	0	0.00
Total Revenues	6,293,342	6,494,909	6,617,942	6,949,005	331,063	5.00
Salaries & Benefits	24,772,343	25,585,228	25,078,810	26,726,109	1,647,299	6.56
Services & Supplies	2,709,067	3,170,910	2,913,488	3,644,948	731,460	25.10
Other Charges	(32,087)	0	0	0	0	0.00
Fixed Assets	0	50,000	21,385	30,000	8,615	40.28
Intrafund Transfers	(13,182,573)	(14,003,832)	(13,556,532)	(14,259,920)	(703,388)	5.18
Total Requirements	14,266,750	14,802,306	14,457,152	16,141,137	1,683,986	11.64
Net County Cost	\$ 7,973,408	\$ 8,307,397	\$ 7,839,209	\$ 9,192,132	\$ 1,352,923	17.25%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2004-05 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Final Budget Summary of Central Operations:

Revenues/Appropriations	FY 2003-2004	FY 2004-2005	FY 2004-2005	FY 2005-2006	Change from FY 2004-2005	
	Actual Exp/Rev	Budget As of 6/30/05	Actual Exp/Rev ⁽¹⁾ As of 6/30/05	Final Budget	Actual Amount	Percent
Revenue from Use of Money and Property	\$ 13,711	\$ 6,322	\$ 23,717	\$ 0	\$ (23,717)	-100.00%
Intergovernmental Revenues	602	0	0	0	0	0.00
Charges For Services	2,339,386	2,477,839	2,583,730	2,629,664	45,934	1.77
Miscellaneous Revenues	40,877	10,000	43,892	0	(43,892)	-100.00
Total Revenues	2,394,576	2,494,161	2,651,339	2,629,664	(21,675)	-0.81
Salaries & Benefits	6,192,054	6,256,962	6,212,807	6,514,316	301,509	4.85
Services & Supplies	1,063,610	1,137,722	978,198	1,395,563	417,365	42.66
Other Charges	(32,087)	0	0	0	0	0.00
Fixed Assets	0	50,000	21,385	30,000	8,615	40.28
Intrafund Transfers	(1,124,021)	(1,168,713)	(1,237,015)	(1,294,873)	(57,858)	4.67
Total Requirements	6,099,556	6,275,971	5,975,374	6,645,006	669,632	11.20
Net County Cost	\$ 3,704,980	\$ 3,781,810	\$ 3,324,036	\$ 4,015,342	\$ 691,306	20.79%

Final Budget Summary of Satellite Accounting Operations:

Revenues/Appropriations	FY 2003-2004	FY 2004-2005	FY 2004-2005	FY 2005-2006	Change from FY 2004-2005	
	Actual Exp/Rev	Budget As of 6/30/05	Actual Exp/Rev ⁽¹⁾ As of 6/30/05	Final Budget	Actual Amount	Percent
Intergovernmental Revenues	\$ 558	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
Charges For Services	3,486,959	3,535,898	3,607,889	3,947,029	339,140	9.39
Miscellaneous Revenues	254	0	90	0	(90)	-100.00
Total Revenues	3,487,771	3,535,898	3,607,979	3,947,029	339,050	9.39
Salaries & Benefits	14,820,950	15,265,039	14,960,097	15,619,238	659,141	4.40
Services & Supplies	203,998	342,908	223,883	446,821	222,938	99.57
Intrafund Transfers	(11,528,458)	(12,090,356)	(11,573,141)	(12,197,453)	(624,312)	5.39
Total Requirements	3,496,490	3,517,591	3,610,838	3,868,606	257,768	7.13
Net County Cost	\$ 8,720	\$ (18,307)	\$ 2,860	\$ (78,423)	\$ (81,283)	-2,842.48%

Final Budget Summary of Caps Administration:

Revenues/Appropriations	FY 2003-2004	FY 2004-2005	FY 2004-2005	FY 2005-2006	Change from FY 2004-2005	
	Actual Exp/Rev	Budget As of 6/30/05	Actual Exp/Rev ⁽¹⁾ As of 6/30/05	Final Budget	Actual Amount	Percent
Salaries & Benefits	\$ 320,930	\$ 348,486	\$ 352,987	\$ 365,016	\$ 12,029	3.40%
Services & Supplies	14,897	24,718	14,567	34,028	19,461	133.60
Intrafund Transfers	(335,828)	(373,204)	(371,155)	(399,044)	(27,889)	7.51
Total Requirements	0	0	(3,602)	0	3,602	-100.00
Net County Cost	\$ 0	\$ 0	\$ (3,602)	\$ 0	\$ 3,602	-100.00%

Final Budget Summary of Executive Management:

Revenues/Appropriations	FY 2003-2004	FY 2004-2005	FY 2004-2005	FY 2005-2006	Change from FY 2004-2005	
	Actual Exp/Rev	Budget As of 6/30/05	Actual Exp/Rev ⁽¹⁾ As of 6/30/05	Final Budget	Actual Amount	Percent
Salaries & Benefits	\$ 557,360	\$ 660,046	\$ 572,930	\$ 579,425	\$ 6,495	1.13%
Services & Supplies	26,205	21,643	29,025	35,338	6,313	21.75
Total Requirements	583,565	681,689	601,955	614,763	12,808	2.12
Net County Cost	\$ 583,565	\$ 681,689	\$ 601,955	\$ 614,763	\$ 12,808	2.12%

Final Budget Summary of Information Technology:

Revenues/Appropriations	FY 2003-2004	FY 2004-2005	FY 2004-2005	FY 2005-2006	Change from FY 2004-2005	
	Actual Exp/Rev	Budget As of 6/30/05	Actual Exp/Rev ⁽¹⁾ As of 6/30/05	Final Budget	Actual Amount	Percent
Charges For Services	\$ 45	\$ 0	\$ 47,855	\$ 0	\$ (47,855)	-100.00%
Miscellaneous Revenues	45	0	414	0	(414)	-100.00
Total Revenues	90	0	48,269	0	(48,269)	-100.00
Salaries & Benefits	2,185,500	2,317,864	2,301,213	2,630,452	329,239	14.30
Services & Supplies	834,729	1,063,921	974,390	1,134,458	160,068	16.42
Intrafund Transfers	(66,532)	(129,754)	(88,614)	(132,350)	(43,736)	49.35
Total Requirements	2,953,696	3,252,031	3,186,989	3,632,560	445,571	13.98
Net County Cost	\$ 2,953,606	\$ 3,252,031	\$ 3,138,720	\$ 3,632,560	\$ 493,840	15.73%

Final Budget Summary of Administration:

Revenues/Appropriations	FY 2003-2004	FY 2004-2005	FY 2004-2005	FY 2005-2006	Change from FY 2004-2005	
	Actual Exp/Rev	Budget As of 6/30/05	Actual Exp/Rev ⁽¹⁾ As of 6/30/05	Final Budget	Actual Amount	Percent
Intergovernmental Revenues	\$ 770	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
Charges For Services	406,691	464,850	308,446	372,312	63,866	20.70
Miscellaneous Revenues	2,536	0	1,910	0	(1,910)	-100.00
Other Financing Sources	910	0	0	0	0	0.00
Total Revenues	410,906	464,850	310,356	372,312	61,956	19.96
Salaries & Benefits	695,550	736,831	678,776	1,017,662	338,886	49.92
Services & Supplies	565,628	579,998	693,426	598,740	(94,686)	-13.65
Intrafund Transfers	(127,735)	(241,805)	(286,606)	(236,200)	50,406	-17.58
Total Requirements	1,133,443	1,075,024	1,085,597	1,380,202	294,605	27.13
Net County Cost	\$ 722,537	\$ 610,174	\$ 775,241	\$ 1,007,890	\$ 232,649	30.00%